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**VERMILION DOMESTIC ABUSE  
INTERVENTION PROGRAM, INC.****FINANCIAL STATEMENTS****YEAR ENDED JUNE 30, 2005**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3/8/06

**VERMILION DOMESTIC ABUSE  
INTERVENTION PROGRAM, INC.**

**FINANCIAL STATEMENTS  
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**YEAR ENDED JUNE 30, 2005**

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## INDEPENDENT ACCOUNTANTS' REPORT

Vermilion Domestic Abuse Intervention Program, Inc.  
Abbeville, Louisiana

We have compiled the accompanying statement of financial position for Vermilion Domestic Abuse Intervention Program, Inc. and the related statements of activity and change in net assets and cash flows as of and for the year ended June 30, 2005, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

*Wright, Moore, DeHart,  
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DEHART,  
DUPUIS & HUTCHINSON, LLC  
Certified Public Accountants

December 9, 2005

**VERMILION DOMESTIC ABUSE  
INTERVENTION PROGRAM, INC.**

**STATEMENT OF FINANCIAL POSITION**

**JUNE 30, 2005**

**ASSETS**

**CURRENT ASSETS**

Cash	\$ 14,454
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Total Current Assets	<u>14,454</u>
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TOTAL ASSETS	<u><u>\$ 14,454</u></u>
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**LIABILITIES AND NET ASSETS**

<del>LIABILITIES</del>	\$ -
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**NET ASSETS**

Unrestricted	<u>14,454</u>
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TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 14,454</u></u>
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See the Accountants' Report and Notes to the Financial Statements.

**VERMILION DOMESTIC ABUSE  
INTERVENTION PROGRAM, INC.**

**STATEMENT OF ACTIVITY AND CHANGE IN NET ASSETS**

**FOR THE YEAR ENDED JUNE 30, 2005**

**PROGRAM REVENUES:**

Class Fees	\$ 52,487
Donations	5,000
Fundraising Income	<u>3,100</u>
 Total Program Revenues	 <u>60,587</u>

**EXPENSES:**

Bank Charges	84
Contract Labor	36,212
Dues & Subscriptions	75
Expense Reimbursements	83
Fundraising Expense	2,800
Insurance	1,609
Miscellaneous	240
Office Supplies	574
Payroll Expenses	31,569
Postage	297
Professional Fees	400
Telephone	65
Training	107
Travel	<u>385</u>

Total Expenses	<u>74,500</u>
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Net Increase in Net Assets	(13,913)
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Beginning Unrestricted Net Assets	<u>28,367</u>
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Ending Unrestricted Net Assets	<u><u>\$ 14,454</u></u>
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See the Accountants' Report and Notes to the Financial Statements.

**VERMILION DOMESTIC ABUSE  
INTERVENTION PROGRAM, INC.**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED JUNE 30, 2005**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Net Decrease in Net Assets	<u>\$ (13,913)</u>
Net Cash Flows From Operating Activities	<u>(13,913)</u>
DECREASE IN CASH	(13,913)
BEGINNING CASH	<u>28,367</u>
ENDING CASH	<u><u>\$ 14,454</u></u>

See the Accountants' Report and Notes to the Financial Statements.

**VERMILION DOMESTIC ABUSE  
INTERVENTION PROGRAM, INC.**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2005**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities** - Vermilion Parish Domestic Abuse Intervention Program (The Organization) is a not-for-profit corporation organized under the direction of the Office of the District Attorney for the 15th Judicial District. The organization provides classes on domestic abuse and substance abuse for individuals who are under court order to attend such classes. Classes are provided in Vermilion and Acadia Parishes. The Organization is supported almost exclusively from fees received from clients attending the classes.

**Cash and Cash Equivalents** - For the purpose of the Statement of Cash Flows, the Organization considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

**Use of Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Financial Statement Presentation** - The Organization is required to report information regarding its financial position and activities according to three classes of net assets: *unrestricted*, *temporarily restricted*, and *permanently restricted* net assets. At year end, all of the net assets of the Organization were unrestricted.

**Contributions** - Under SFAS No. 116, Accounting for Contributions Received and Contributions Made, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

**Income Taxes** - The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

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## MANAGEMENT LETTER

Board of Directors  
Vermilion Domestic Abuse Intervention Program, Inc.  
Abbeville, Louisiana

We have compiled the financial statements of the Vermilion Domestic Abuse Intervention Program, Inc., for the year ended June 30, 2005, and have issued our report thereon dated December 9, 2005. During our engagement, we became aware of certain matters either improvements to compliance and internal controls or operating efficiencies. The following summarizes our comments regarding these matters.

### 1. TIMELY REPORT SUBMISSION

The State Audit Law requires all compilation engagements for entities with gross revenues between \$50,000 and \$200,000 to be submitted to the State of Louisiana Legislative Auditor within six months of the entity's fiscal year end. However, the report submission for the Vermilion Domestic Abuse Program, Inc. was not submitted within this required time frame. We understand that this late submission was due to the multiple instance of complete loss of computer accounting data. We recommend that management take care to perform the necessary back-ups of computer data to avoid having future data losses that must be completely recreated from source accounting documentation.

This report is intended for the information of the management and Board of Directors of Vermilion Domestic Abuse Program, Inc., the Legislative Auditor of the State of Louisiana, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Wright, Moore, DeHart,  
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DEHART  
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Certified Public Accountants

February 23, 2006



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State of Louisiana  
Legislative Auditor  
1600 North Third Street  
PO Box 94397  
Baton Rouge, Louisiana 70804-9397

RE: Vermilion DAIP, Inc.  
Management's Corrective Action Plan  
For the Year Ended June 30, 2005

Dear Sir,

The following is in response to the audit finding presented in the management letter dated February 23, 2006, which was included with our compiled financial statements for the year ended June 30, 2005.

Timely Report Submission

We are submitting our financial statements after the deadline required as stated in the management letter. During the year, we completely lost all accounting data in our computer system due to software failure. It wasn't until the third loss that we fully understood the required back-up regiment required to ensure no future data loss. We have instituted a backup procedure which will not allow for the overwrite of prior program backups and avoid data loss. Also, we are seeking for trained computer experts to assist in monitoring the health of our computer systems. In the future we believe that these procedures will help us to be able to submit all reporting packages to the State in a timely manner.

We hope this response adequately addresses the concerns raised in the management letter and implements its suggestions.

Sincerely,

A handwritten signature in black ink that reads "Anna Campbell". The signature is fluid and cursive, with the first name "Anna" and last name "Campbell" clearly distinguishable.

Anna Campbell  
Director  
Vermilion DAIP, Inc.